

1979 S.C. Op. Atty. Gen. 67 (S.C.A.G.), 1979 S.C. Op. Atty. Gen. No. 79-52, 1979 WL 29058

Office of the Attorney General

State of South Carolina

Opinion No. 79-52

March 15, 1979

***1 SUBJECT: Property Tax—Privacy—Disclosure of Social Security Number**

A person cannot be denied the residential classification because of such person's refusal to disclose his social security number.

TO: Mr. Guy A. Pitts, Director
Property Tax Division
South Carolina Tax Commission

QUESTION:

Can a person applying for the residential classification of his residence be required as a condition for the classification to furnish his social security number?

APPLICABLE LAW:

Section 7 of Public Law 93–579; 88 Stat. 1910; [5 U.S.C.A. 552\(a\)](#); note—Tax Commission [Regulation 117–124.6](#).

DISCUSSION:

The regulation requires the disclosure of the social security number. Section 7 of Public Law 93–579, however, provides as follows:

‘Sec. 7. (a) (1) It shall be unlawful for any Federal, State or local government agency to deny to any individual any right, benefit, or privilege provided by law because of such individual's refusal to disclose his social security account number.

(2) the provisions of paragraph (1) of this subsection shall not apply with respect to—

(A) any disclosure which is required by Federal statute, or

(B) the disclosure of a social security number to any Federal, State, or local agency maintaining a system of records in existence and operating before January 1, 1975, if such disclosure was required under statute or regulation adopted prior to such date to verify the identity of an individual. (b) Any Federal, State, or local government agency which requests an individual to disclose his social security account number shall inform that individual whether that disclosure is mandatory or voluntary, by what statutory or other authority such number is solicited, and what uses will be made of it.’

The above act was approved December 31, 1974 and the regulation was adopted pursuant to Act 208, Acts of 1975, and was thus subsequent to the adoption of the Federal Statute. The requirement under the regulation to furnish the social security number is in conflict with the above-quoted public law and cannot be demanded as a condition to the classification.

Additionally, the regulation fails to inform the person that the request is for a voluntary disclosure as required by Subsection 7(2)(B).

CONCLUSION:

A person cannot be denied the residential classification because of such person's refusal to disclose his social security number.

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